

EXHIBIT C

Orlofsky Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FRANCHISE GROUP, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12480 (JTD)

(Jointly Administered)

**DECLARATION OF DAVID ORLOFSKY IN SUPPORT OF DEBTORS’
MOTION FOR ENTRY OF AN ORDER AUTHORIZING THE (I) RETENTION OF
AP SERVICES, LLC, (II) DESIGNATION OF DAVID ORLOFSKY AS CHIEF
RESTRUCTURING OFFICER EFFECTIVE AS OF THE PETITION DATE,
AND (III) GRANTING RELATED RELIEF**

I, David Orlofsky, make this declaration (the “Declaration”) ² pursuant to 28 U.S.C. § 1746, and state:

1. I am a Partner and Managing Director of AlixPartners, LLP (“AlixPartners”), which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their U.S. federal tax identification numbers, to the extent applicable, are Franchise Group, Inc. (1876), Freedom VCM Holdings, LLC (1225), Freedom VCM Interco Holdings, Inc. (2436), Freedom Receivables II, LLC (4066), Freedom VCM Receivables, Inc. (0028), Freedom VCM Interco, Inc. (3661), Freedom VCM, Inc. (3091), Franchise Group New Holdco, LLC (0444), American Freight FFO, LLC (5743), Franchise Group Acquisition TM, LLC (3068), Franchise Group Intermediate Holdco, LLC (1587), Franchise Group Intermediate L, LLC (9486), Franchise Group Newco Intermediate AF, LLC (8288), American Freight Group, LLC (2066), American Freight Holdings, LLC (8271), American Freight, LLC (5940), American Freight Management Company, LLC (1215), Franchise Group Intermediate S, LLC (5408), Franchise Group Newco S, LLC (1814), American Freight Franchising, LLC (1353), Home & Appliance Outlet, LLC (n/a), American Freight Outlet Stores, LLC (9573), American Freight Franchisor, LLC (2123), Franchise Group Intermediate B, LLC (7836), Buddy’s Newco, LLC (5404), Buddy’s Franchising and Licensing LLC (9968), Franchise Group Intermediate V, LLC (5958), Franchise Group Newco V, LLC (9746), Franchise Group Intermediate BHF, LLC (8260); Franchise Group Newco BHF, LLC (4123); Valor Acquisition, LLC (3490), Vitamin Shoppe Industries LLC (3785), Vitamin Shoppe Global, LLC (1168), Vitamin Shoppe Mariner, LLC (6298), Vitamin Shoppe Procurement Services, LLC (8021), Vitamin Shoppe Franchising, LLC (8271), Vitamin Shoppe Florida, LLC (6590), Betancourt Sports Nutrition, LLC (0470), Franchise Group Intermediate PSP, LLC (5965), Franchise Group Newco PSP, LLC (2323), PSP Midco, LLC (6507), Pet Supplies “Plus”, LLC (5852), PSP Group, LLC (5944), PSP Service Newco, LLC (6414), WNW Franchising, LLC (9398), WNW Stores, LLC (n/a), PSP Stores, LLC (9049), PSP Franchising, LLC (4978), PSP Subco, LLC (6489), PSP Distribution, LLC (5242), Franchise Group Intermediate SL, LLC (2695), Franchise Group Newco SL, LLC (7697), and Educate, Inc. (5722). The Debtors’ headquarters is located at 109 Innovation Court, Suite J, Delaware, Ohio 43015.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

2. I am duly authorized to execute this Declaration as an Authorized Representative of AP Services, LLC (“APS”), an affiliate of AlixPartners, and in support of the *Debtors’ Motion for Entry of an Order Authorizing the (I) Retention of AP Services, LLC, (II) Designation of David Orlofsky as Chief Restructuring Officer Effective as of the Petition Date, and (III) Granting Related Relief* (the “Motion”). This Declaration is being submitted in connection with the Motion. Except as otherwise noted, I have personal knowledge of the matters set forth herein. If called and sworn as a witness, I could, and would, testify competently to the matters set forth herein.³

APS’S QUALIFICATIONS

3. APS, an affiliate of AlixPartners, is an internationally recognized restructuring and turnaround firm with substantial experience in providing interim management and financial advisory services, and has an excellent reputation for its work in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

4. APS’s professionals have provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases. Since its inception in 1981, APS, AlixPartners, their subsidiary affiliates, and their predecessor entities have provided restructuring or crisis management services in numerous large cases. See, e.g., In re LL Flooring Holdings, Inc., No. 24-11680 (BLS) (Bankr. D. Del. Sept. 11, 2024); In re Vyair Medical, Inc., No. 24-11217 (BLS) (Bankr. D. Del. July 30, 2024); In re MVK FarmCo LLC, No. 23-11721 (LSS) (Bankr. D. Del. Dec. 6, 2023); In re Kidde-Fenwal, Inc., No. 23-10638 (LSS) (Bankr. D. Del. Jul. 10, 2023); In re Aearo Techs. LLC, No. 22-02890 (JJG) (Bankr. S.D. Ind. Oct. 13, 2022); In re Enjoy Tech., Inc., No. 22-10580 (JKS) (Bankr. D. Del. Aug. 2, 2022); In re Salem Harbor

³ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at APS and are based on information provided by them.

Power Development LP (f/k/a Footprint Power Salem Harbor LP), No. 22-10239 (MFW) (Bankr. D. Del. Apr. 19, 2022); In re Nine Point Energy, LLC, No. 21-10570 (MFW) (Bankr. D. Del. Apr. 20, 2021); In re VIP Cinema Holdings, No. 20-10345 (MRW) (Bankr. D. Del. Mar 23, 2020); In re Southland Royalty Co., LLC, No. 20-10158 (KBO) (Bankr. D. Del. Feb. 27, 2020); In re Borden Dairy Co., No. 20-20010 (CSS) (Bankr. D. Del. Feb. 24, 2020); In re Blackhawk Mining LLC, No. 19-11595 (LSS) (Bankr. D. Del. Aug. 9, 2019); In re FTD Cos., Inc., No. 19-11240 (LSS) (Bankr. D. Del. July 2, 2019); In re CTI Foods, LLC, No. 19-10497 (CSS) (Bankr. D. Del. Apr. 8, 2019).

5. I am currently acting as the Chief Restructuring Officer (“CRO”) for the Debtors. I have over twenty (20) years of restructuring experience in providing both interim management and advisory services that span multibillion-dollar to middle-market situations. My experience crosses numerous industries, including retail, restaurant, automotive, manufacturing, mining, entertainment, education, and consumer products and services. I have represented companies, secured lenders and unsecured creditors. I served as financial advisor to Akorn Pharmaceutical, Bumble Bee, and Jack Cooper Transport during their respective in-court restructurings. Additionally, I served as (a) CRO of mental-health-services provider Bellwether Behavioral Health, (b) CRO of sand producer Preferred Sands, (c) CRO and interim Chief Financial Officer (“CFO”) of RCS Capital Corporation, (d) CRO of global automotive and transportation company Mark IV Industries, and (e) interim CFO and chief operating officer of Malden Mills, the creator of Polartec fleece. Further, I served as financial advisor to Crossmark, ModSpace, and Friendly’s Ice. I advised Logan’s Roadhouse in its merger with CraftWorks Holdings and advised a \$1-billion casual-dining company through its out-of-court restructuring. In addition, I also advised (a) the secured lenders at Outcome Health, (b) a group of hedge funds in Blockbuster, and

(c) the term lenders at Orchard Supply Hardware. I will be responsible for the overall design of the APS services and direction of the engagement.

6. The individuals who will work on this matter (the “APS Personnel”) have substantial expertise in the areas discussed above, and, if approved, will provide necessary services to the Debtors under an order approving the Motion. The APS Personnel will work closely with the Debtors’ management and professionals throughout the reorganization process. By virtue of the expertise of its restructuring personnel, APS is well-qualified to provide services to and represent the Debtors’ interests in these Chapter 11 Cases.

7. AlixPartners, an affiliate of APS, and APS performed significant prepetition work for the Debtors and, as a result, have acquired significant knowledge of the Debtors and their businesses, and familiarity with the Debtors’ financial affairs, debt structure, operations, and related matters. Likewise, in providing prepetition services to the Debtors, APS Personnel have worked closely with the Debtors’ management and their other advisors. Prior to the Petition Date, on July 20, 2024, the Debtors retained AlixPartners to provide various financial advisory services to assist the Debtors in the preparation of these Chapter 11 Cases and evaluating alternative transactions. Thereafter, the Debtors and APS entered into the Engagement Letter, pursuant to which I agreed to serve as the Debtors’ CRO. During their course of the engagement, APS and AlixPartners have acquired significant knowledge of the Debtors and their businesses, and familiarity with the Debtors’ financial affairs, debt structure, operations, and related matters. Accordingly, APS has experience, expertise, and specifically relevant knowledge regarding the Debtors that will assist it in providing effective and efficient services in these Chapter 11 Cases. I submit that the designation of myself as CRO and the retention of APS on the terms and conditions

set forth herein are necessary and appropriate, in the best interests of the Debtors' estates, creditors, and all other parties in interest, and should be granted on the terms proposed.

SERVICES TO BE PROVIDED

8. APS Personnel and I will provide the ordinary course duties of a CRO and may work with the Debtors to do the following:

- Overseeing, advising, and recommending decisions to the Debtors' management team and Board of Directors with respect to the Debtors' negotiations amongst its key stakeholders (the First Lien Lenders, Second Lien Term Lenders, HoldCo Lenders, ABL Lenders, and existing equity holders (collectively, the "Key Stakeholders")) regarding a comprehensive restructuring transaction (the "Restructuring Negotiations").
- Providing updates to the Key Stakeholders with respect to the status of the Restructuring Negotiations with other Key Stakeholders.
- Providing 13-Week Cash Flow Forecasts to Key Stakeholders.
- Designing and implementing a contingency plan with respect to the Debtors' American Freight business (including, but not limited to, separation and potential wind down, and/or store-closing and liquidation sales).
- Completing a general unsecured claims analysis with respect to these Chapter 11 Cases.
- Negotiating and assisting the Debtors' advisors in documenting DIP and cash collateral orders.
- Communicating with, and promptly responding to information requests from certain of the Debtors' Key Stakeholders, including, but not limited to, the members of the Ad Hoc Group of First Lien Lenders and its professional advisors.
- Evaluating the Debtors' business plan and such other related forecasts as may be required in connection with the restructuring process or needed by the Debtors for other corporate purposes.
- Assisting the Debtors in preparing for and filing bankruptcy petitions, coordinating and providing administrative support for such proceedings and (as may be necessary) developing with the Debtors' other professionals: (i) a disclosure statement and plan of reorganization; (ii) a liquidation analysis; (iii) statements of financial affairs and schedules of assets and liabilities; (iv) a potential preference analysis; (v) claims analysis; and (vi) monthly operating reports and other regular reporting required by the Court.
- Providing testimony, as requested from time to time, regarding any matters to which APS is providing services.
- Assisting the Debtors with such other mutually agreeable matters as may be requested by the Debtors and the Ad Hoc Group of First Lien Lenders.

NO DUPLICATION OF SERVICES

9. APS understands that the Debtors may retain additional professionals during the term of its engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors. The services provided by APS will complement, and not duplicate, the services to be rendered by any other professional retained in these Chapter 11 Cases.

FEE AND EXPENSE STRUCTURE

10. APS's decision to accept this engagement is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices, as set forth in Schedule 1 of the Engagement Letter (the "Fee and Expense Structure").

11. APS's current standard hourly rates for 2024, subject to periodic adjustments, are as follows:

Title	Hourly Rate
Partner/ Partner & Managing Director	\$1,200 – \$1,495
Senior Vice President/ Director	\$825 – \$1,125
Vice President	\$640 – \$810
Analyst/ Consultant	\$230 – \$625

12. Effective January 1, 2025, AlixPartners' standard hourly rates will be as follows:

Title	Hourly Rate
Partner/ Partner & Managing Director	\$1,225 – \$1,540
Senior Vice President/ Director	\$850 – \$1,150
Vice President	\$650 – \$835
Analyst/ Consultant	\$250 – \$640

13. Upon approval from the Court, I will serve as CRO to the Debtors in these Chapter 11 Cases. For this dedicated and full-time commitment, the Debtors will pay a fixed fee of \$175,000 per month. In my capacity as CRO, I will also be supported by APS Personnel whose commitments vary. The APS Personnel will bill for the actual time spent performing services and hourly rates for such APS Personnel range from \$895 to \$1,225 based on function and experience. The current standard hourly rates of Mr. Orlofsky and the primary APS Personnel presently working on this matter that will be assisting Mr. Orlofsky (among others) include the following:

A. Interim Management

Professional	Function	Fixed Fee	Commitment Full or Part Time
David Orlofsky	CRO	\$175,000 per month	Full Time

B. Additional Temporary Staff

Professional	Function	Hourly Rate	Commitment Full or Part Time
Rodi Blokh	APS Personnel	\$1,225	Part Time
Dan Kelsall	APS Personnel	\$1,200	Full Time
Swapna Deshpande	APS Personnel	\$1,200	Full Time
Jeremy Dioso	APS Personnel	\$895	Full Time

14. APS reviews and revises its billing rates semi-annually. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates become effective.

15. To the extent the Debtors request services related to electronic discovery and data collection, certain monthly hosting fee and consulting fees will apply.

16. To the extent APS uses the services of independent contractors (the “Contractors”) in these Chapter 11 Cases, APS shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that APS pays the Contractors; (b) seek reimbursement for actual costs only; (c) ensure that the Contractors are subject to the same conflict checks as required for APS; and (d) file with the Court such disclosures required by Bankruptcy Rule 2014.

17. In addition to compensation for services rendered by APS Personnel, APS will seek reimbursement for reasonable and necessary out-of-pocket expenses incurred in connection with these Chapter 11 Cases, including, but not limited to, travel, lodging, and meals.

18. APS will submit monthly invoices to the Debtors, and the Debtors request authority to pay, in the ordinary course of business, all reasonable amounts invoiced by APS for fees and expenses.

19. Upon approval of the requested relief, APS will not be employed as a professional under section 327 of the Bankruptcy Code, and will not be required to submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. APS will, however, file with the Court reports of compensation earned and expenses incurred on a monthly basis and will also file staffing reports that will reflect the names of all full- and part-time APS Personnel involved in these Chapter 11 Cases and each individual’s hourly billing rate (the “Staffing and Compensation

Reports”). APS will file Staffing and Compensation Reports by the 20th day of each month covering the previous month.

20. APS will provide its Staffing and Compensation Reports to: (i) the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”), (ii) counsel to the Debtors and (iii) counsel to the Committee (collectively, the “Notice Parties”). The Notice Parties shall have ten (10) business days after the date each Staffing and Compensation Report is filed to object, and the related compensation and expenses will be subject to Court review in the event an objection is filed.

21. APS often works for compensation that includes hourly-based fees and performance-based, contingent incentive compensation earned upon achieving meaningful results. In these Chapter 11 Cases, APS will be compensated for its efforts by the payment of a completion fee (the “Completion Fee”).

22. For purposes of describing the Completion Fee, the Debtors have four separate business units: American Freight, which includes Franchise Group Newco Intermediate AF, LLC and its direct and indirect subsidiaries; The Vitamin Shoppe, which includes Franchise Group Intermediate V, LLC and its direct and indirect subsidiaries; Pet Supplies Plus, which includes Franchise Group Intermediate PSP, LLC and its direct and indirect subsidiaries; and Buddy’s Home Furnishings, which includes Franchise Group Intermediate B, LLC and its direct and indirect subsidiaries.

23. For purposes hereof, a “Restructuring” shall mean any restructuring, reorganization, rescheduling and/or recapitalization (whether or not implemented through a bankruptcy filing) of all or substantially all of the Debtors’ material outstanding indebtedness

(including bank debt and any other on and off-balance sheet indebtedness) in each case, other than a liquidation.

24. APS requests it be entitled to receive a Completion Fee as follows:

- a. A Completion Fee in the amount of \$2.0 million upon the consummation of a Restructuring in which all of the Debtors' entities commence voluntary chapter 11 cases and the Court confirms a chapter 11 plan within 90 days of the commencement date;
- b. A Completion Fee in the amount of \$1.5 million upon the consummation of a Restructuring in which all of the Debtors' entities commence voluntary chapter 11 cases and the Court confirms a chapter 11 plan within 91-180 days of the commencement date; or
- c. A Completion Fee in the amount of \$1.0 million upon the consummation of a Restructuring in which all of the Debtors' entities commence voluntary chapter 11 cases and the Court confirms a chapter 11 plan within 181 or more days of the commencement date.

25. For the avoidance of doubt, APS shall only be entitled to one Completion Fee.

26. The Debtors understand and agree that the Completion Fee is not being pre-approved and remains subject to Court approval, however, the Completion Fee was negotiated as part of the Fee and Expense Structure.

27. On July 31, 2024, and pursuant to the Engagement Letter, APS and affiliates received a retainer in the amount of \$200,000.00 from the Debtors (the "Retainer"). According to APS's books and records, during the ninety (90)-day period prior to the Petition Date, the Debtors paid APS and affiliates \$6,649,956.50 in the aggregate for professional services performed and expenses incurred, including advanced payments and excluding the Retainer.

28. APS requests that any balance of the Retainer will constitute an evergreen retainer as security for postpetition services and expenses. An evergreen retainer is appropriate in these Chapter 11 Cases. First, evergreen retainer agreements reflect normal business terms in the marketplace. See In re Insilco Techs., Inc., 291 B.R. 628, 634 (Bankr. D. Del. 2003) ("[I]t is not

disputed that the taking of evergreen retainers is a practice now common in the marketplace[.] [.] [T]he practice in this district has been engaged in since at least the early 1990's. . ."). Second, APS and the Debtors are sophisticated business entities that have negotiated the Retainer at arm's length. As such, the Debtors respectfully request that approval of the proposed evergreen retainer is warranted.

29. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior, and subsequent to, the Petition Date, APS may have incurred fees and reimbursable expenses related to the prepetition period which remain unpaid. Approval is sought from the Court for APS to apply the Retainer and advanced payments to these unpaid amounts. Upon entry of an order approving the relief requested in the Motion, APS will apply the Retainer and advanced payments to the unpaid amounts, and the Debtors will not owe APS any sums for prepetition services.

APS'S DISINTERESTEDNESS

30. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, APS undertook a complex process, the details of which are set forth in Schedule 2, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates. Specifically, APS obtained from the Debtors and/or their representatives a potential parties in interest list in these Chapter 11 Cases (each party a "Party in Interest," and collectively, the "Parties in Interest List"). The Parties in Interest List is attached hereto as Schedule 1. A search was performed for connections to each Party in Interest as to AlixPartners Holdings, LLP, AlixPartners' and APS's parent company ("Holdings"), and each of Holdings' U.S. and non-U.S. subsidiaries ("Holdings Enterprise," and collectively, "AP"). Results for connections to the Parties in Interest List are disclosed on Schedule 2.

31. Based on that review, APS represents that, to the best of its knowledge, APS knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested, or hold or represent an interest adverse to the Debtors' estates.

32. APS and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, APS appears in numerous cases, proceedings, and transactions involving many different law firms, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these Chapter 11 Cases. Further, APS has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved in these Chapter 11 Cases. In addition, APS has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these Chapter 11 Cases in which it works with or in opposition to other professionals involved in these Chapter 11 Cases. Moreover, APS might have referred work to other professionals who are retained in these Chapter 11 Cases. Likewise, professionals who are retained in these Chapter 11 Cases might have referred work to APS. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtors.

33. From time to time, APS has provided services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 Cases. As described herein, however, APS has undertaken a detailed search to determine, and to disclose, whether it is providing or has provided services to any significant creditor, equity security holder, insider, or other party in interest in such unrelated matters.

34. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of the APS Personnel: (a) have any connection with the United States Trustee for the District of Delaware (the “U.S. Trustee”), or any employee in the Office of the U.S. Trustee; or (b) are related or connected to any United States Bankruptcy Judge for the District of Delaware, except as otherwise set forth Schedule 2.

35. To the best of my knowledge, none of the members of the engagement team or AP is a direct holder of any of the Debtors’ securities. It is possible that certain of APS’s employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing, may own interests in the Debtors, mutual funds or other investment vehicles (including various types of private funds) that own the Debtors’ or other parties in interest’s debt or equity securities or other financial instruments, including bank loans and other obligations. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. Per the procedures set forth in Schedule 1, APS makes certain inquiries regarding direct interests and, to the extent required, will file a supplemental declaration reflecting additional details. APS’s policy prohibits its employees from personally trading in the Debtors’ securities.

36. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, APS has not been retained to assist any entity or person other than the Debtors on matters relating to, or in direct connection with, these Chapter 11 Cases. APS will continue to provide professional services to entities that may be creditors or equity security holders of the Debtors or other parties in interest in these Chapter 11 Cases, provided that such services do not relate to, or have any direct connection with, these Chapter 11 Cases or the Debtors.

37. Certain of APS's employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing may have financial accounts or insurance relationships with a potential party in interest.

38. Despite the efforts described above to identify and disclose the connections that AP and its affiliates have with parties in interest in these Chapter 11 Cases, because the Debtors form a large enterprise with numerous creditors and other relationships, APS is unable to state with certainty that every client relationship or other connection has been identified and disclosed.

39. In accordance with section 504 of the Bankruptcy Code and Bankruptcy Rule 2016, neither I nor APS has entered into any agreements, express or implied, with any other party in interest, including the Debtors, any creditor, or any attorney for such party in interest in these Chapter 11 Cases, (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith; (b) for payment of such compensation from the assets of the estates in excess of the compensation allowed by the Court pursuant to the applicable provisions of the Bankruptcy Code; or (c) for payment of compensation in connection with these Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

40. Accordingly, except as otherwise set forth herein, insofar as I have been able to determine, neither I, APS nor any of the APS Personnel holds or represents any interest adverse to the Debtors or their estates, and APS is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that APS and its professionals and employees who will work on the engagement:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) were not, within two (2) years before the Petition Date, a director, officer, or employee of the Debtors; and

- (c) do not have an interest materially adverse to the interest of the Debtors' estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

41. If APS discovers additional information that requires disclosure, APS will promptly file a supplemental disclosure with the Court as required by Bankruptcy Rule 2014. APS reserves the right to supplement this Declaration in the event that APS discovers any facts bearing on matters described in this Declaration regarding APS's employment by the Debtors.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: November 26, 2024

AP Services LLC

/s/ David Orlofsky

Name: David Orlofsky

Title: Authorized Representative

Schedule 1

Potential Parties in Interest

Debtor Entities & Related Subsidiaries

American Freight FFO, LLC
American Freight Franchising, LLC
American Freight Franchisor, LLC
American Freight Group, LLC
American Freight Holdings, LLC
American Freight Management Company, LLC
American Freight Outlet Stores, LLC
American Freight, LLC
B. Riley Receivables II, LLC
Betancourt Sports Nutrition, LLC
Buddy's Franchising and Licensing LLC
Buddy's New Co, LLC
Educate, Inc.
Franchise Group Acquisition TM, LLC
Franchise Group Intermediate AF, LLC
Franchise Group Intermediate B, LLC
Franchise Group Intermediate BHF LLC
Franchise Group Intermediate Holdco, LLC
Franchise Group Intermediate L, LLC
Franchise Group Intermediate PSP, LLC
Franchise Group Intermediate S, LLC
Franchise Group Intermediate SL, LLC
Franchise Group Intermediate V, LLC
Franchise Group New Holdco, LLC
Franchise Group Newco BHF, LLC
Franchise Group Newco PSP, LLC
Franchise Group Newco S, LLC
Franchise Group Newco SL, LLC
Franchise Group Newco V, LLC
Franchise Group, Inc.
Freedom VCM Holdings, LLC
Freedom VCM Interco Holdings, Inc.
Freedom VCM Interco, Inc.
Freedom VCM Receivables, Inc.
Freedom VCM, Inc.
Home & Appliance Outlet LLC
Pet Supplies "Plus", LLC
PSP Distribution, LLC
PSP Franchising, LLC
PSP Group, LLC
PSP Midco, LLC
PSP Service Newco, LLC
PSP Stores, LLC (Ohio)
PSP Subco, LLC

Valor Acquisition, LLC
Vitamin Shoppe Florida, LLC
Vitamin Shoppe Franchising, LLC
Vitamin Shoppe Global, LLC
Vitamin Shoppe Industries LLC
Vitamin Shoppe Mariner, LLC
Vitamin Shoppe Procurement Services, LLC
W.S. Badcock Corporation
WNW Franchising, LLC
WNW Stores, LLC

5% or Greater Equity Holders

B. Riley Private Shares 2023-2 QP, LLC
B. Riley Securities, Inc.
BRF Investments, LLC
Brian Kahn and Lauren Kahn Joint Tenants by Entirety
Vintage Opportunity Partners, L.P.

Directors and Officers

Aaron Granger
Alissa Ahlman
Andrew Kaminsky
Andrew Laudato
Andrew M. Laurence
Anthony Block-Belmonte
Brian Hoke
Bryant R. Riley
Chris Meyer
Christopher Rowland
Daniel McNamara
Eric Seeton
Jacob Jones
Jeff Van Orden
Jeffrey Seghi
Jemma Lawrance
John Hartmann
Kenneth Miles Tedder
Lee Wright
Michael Bennett
Mike Gray
Muriel Gonzalez
Neal Panza
Norman McLeod
Peter Corsa
Philip Etter

Teresa Orth
Tiffany McMillan-McWaters
Todd Arden
Todd Evans

Administrative and Collateral Agents

Alter Domus (US) LLC
JPMorgan Chase Bank, N.A.

Significant Suppliers and Vendors

A Team Sales LLC
Affordable Furniture Mfg Inc
Alani Nutrition
American Agco (ADMC)
Animal Supply Co Lone Star
Animal Supply Co Wholesome
Ashley Furniture Industries Inc
Brodnax Printing Company I, LLC dba
Brodnax 21c Printers
California Pet Partners LLC
Capstone Nutrition
CRAMCO
Crown Mark Imports Inc
DAS LABS LLC
Elytus Ltd
Enterprise FM Trust
Flexport
Florida State Games Inc.
Garden of Life
Generis Tek Inc
Ghost, LLC.
Gorilla Mind
KFM247 LTD
Kith Furniture
Korber Supply Chain US, Inc.
Lumisource, LLC
Marcone Appliance Parts Company
Mars Petcare
Media Works, Ltd.
Merrick Pet Foods Inc
Meta Platforms, Inc.
MMXXI Investments LLC
Nutrivo, LLC
ODP Business Solutions, LLC (Office
Depot)
One Stop Facilities Maintenance Corp

Optimum Nutrition
Origin
Peak Living
Phillips Lansing Facility
Planitretail LLC
Prime Hydration LLC
Pro-Form Laboratories
Quest Nutrition, LLC
Raw Sport Supplement Company
REDCON 1
Royal Canin
Ryse Up Sports Nutrition LLC
Seaboard International Forest Products LLC
Sealy Mattress Company
Seminole Furniture
Steve Silver Company
Uber Freight US LLC
Velosio LLC
Vitality Works, Inc.
WEX Bank

Top Unsecured Creditors (as of 10.10.24)

Albany Industries Inc
Alpha Inc
Aquatic & Reptile - Central Garden & Pet
Arizona Nutritional Supplement
Assurant Inc.
Champion Petfoods USA
Climatic Home Products
Coyote Logistics
Delta Furniture
Earth Animal Ventures
Ehplabs LLC
Elanco US Inc
Elements International Group LLC
EMA Electrolux/Frigidaire
Force Factor Brands LLC
GE Appliances
GE General Electric-Haier US Appliance
Google
Hartz Mountain - VMX
Hill's Pet Nutrition
Kong Company
Living Style (Singapore) Pte. Limited
Lowes Companies Inc
M I Industries Inc

Madix Inc
 Midwestern Pet Foods
 Muebles Briss S.A. De C.V.(Marby)
 Natural Balance Pet Foods Inc
 Nestle Purina Petcare Company
 Open Farm Inc
 Order Groove Inc
 O'Rourke Bros., Inc.
 O'Rourke Sales Company
 Peak Living, Inc.
 Phillips Feed and Pet Supply
 Premier Nutrition Company, LLC
 Radio Systems Corporation
 Sealy Mattress Manufacturing Company
 Simmons Pet Food Inc
 Solstice Sleep Company
 Spectrum Brands Pet LLC
 Standard Furniture MFG Co Inc
 Stella and Chewys LLC
 Surest/UnitedHealthcare Inc.
 Titanic Furniture
 Transform Holdco LLC (3PL)
 UPS (Ocean Freight)
 Vitamin Well USA LLC
 Wellness Pet LLC
 Weruva International Inc
 Whirlpool
 Zinatex Imports, Inc

Landlords & Lessors

103rd Street 6024, LLC
 1210 Morena West LLC
 1230 Zion, LLC
 1700 Eubank, LLC
 1997 GRP Limited Partnership
 2151 Highland Partners, LLC
 2885 Gender Road, LLC
 30X30 34th Street Lubbock Partners, LLC
 3200 Hwy 13, LLC
 4100 Tomlynn Street-Rebkee, LLC and
 Tomlynn Street-Fountainhead, LLC
 4116 OBT Investments, LLC
 425 Broadway RE Holdings LLC & 431
 Broadway RE Holdings LLC
 4801 Washtenaw LLC

5737-5848 North Elizabeth Street Holdings,
 LLC
 6001 Powerline, LLC
 65 Holmes Investment Partners LLC
 6588 LLC
 7000 S May Ave, LLC
 801 South Ft. Hood, LLC
 900-71, LLC
 A. Roland Kimbrell Trust
 Acorn Ridge Properties LLC, JDM Capital,
 LLC, MO Partners LLC, Confluence
 Investment LLC
 Afreight Holdings, LLC
 AJDC 2, LLC
 Albany Plaza Shopping Center LLC
 Alisan LLC and Roseff LLC
 All American Association, LLC and Yvonne
 Keff
 Allentex, LP
 Amerco Real Estate Company
 AMG Properties Inc.
 Amplify Credit Union
 Anderson Plaza, LLC
 Arch Village Management Realty LLC
 Ares Holdings, L.L.C.
 Arizona Mills Mall, LLC
 AR-Park Shopping Center, LLC and JSP-
 Park Shopping Center, LLC
 Atlanta Industrial TT, LLC
 B.J. McCord d/b/a McCord Business Center
 B33 Broadview Village LLC
 Baldwin Gardens, Inc.
 Bane Holdings of Tallahassee, LLC
 Banner Partners, LLC
 Bardstown S.C., LLC
 BC Airport, LLC
 Bell-51st, LLC
 Belt 98, Inc.
 Berryessa Plaza LLC
 BG Plaza, LLC
 Boatlanding Development Co., Inc.
 Bostick Development, L.C.
 BRC Hendersonville, LLC
 BRE Mariner Venice Shopping Center LLC
 BRE Retail NP Festival Centre Owner LLC
 Brierwood Village LLC

Brighton Landmark, LLC
 Brixmor Holdings 8 SPE, LLC
 Brixmor SPE 5 LLC
 Brixton Rogue, LLC
 Brookhill V Acquisition, LLC
 Brooksville Commercial Properties, LLC
 and Oak Tree Lane, LLC
 Brown Deer Mall, LLC
 Bruce Howe Trust
 BSW/DMW Properties LLC
 Cafaro Leasing Company, LTD.
 Candler RD Plaza GA LLC
 Cedar Golden Triangle, LLC
 Centerpoint 550, LLC
 Centerview Plaza, LLC
 Central Mall Port Arthur Realty Holding,
 LLC
 Certified Capital, LP, Horowitz Holdings,
 LLC, Asset Acquisitions, LLC, and 3610
 Partners, GP
 CETA Group Limited Partnership
 Chapel Hills Realty LLC, Chapel Hills CH
 LLC, and Chapel Hills Nassim LLC
 Charleigh Davis and TCCB Properties
 Chicago Title & Trust Company, As Trustee
 Under Trust Agreement Dated 10/10/1984
 and Known as Trust No. 1086065
 Chillicothe Shopping Center, LP
 Chris McCarty Company, LLC
 Cielo Paso Las Tiendas, L.P.
 Circle City Property Group Inc.
 Citimark Charleston, LLC
 CJM Limited Liability Limited Partnership
 Clear Creek Brothers - CV, LLC
 Clear Lake Center, L.P.
 Clendenin Partners
 CLPF-Essex Green, LLC
 Cobblestone Square Company, Ltd.
 ColFin 2015-2 Industrial Owner, LLC
 Colony Mills Enterprises, LLC
 Combined Properties Limited Partnership
 Commercial Properties Associates, LLP
 Concord Retail Investment Group, LLC
 Core MR Westview, LLC
 Costco-Innovel Owner LLC
 Costco-Innovel Properties LLC

Creekstone/Juban I, LLC
 Crossing Point LLC
 Crossroads Centre II, LLC
 Crossroads Plaza, LLC
 Crossroads Sunset Holdings, LLC
 Cuyahoga Investments, LLC
 CWP/Arlington LLC
 D3 New Albany, LLC
 Daniel G. Kamin Wadsworth Enterprises
 Daniel P. Hagaman
 Danville Riverside Partners, LLC
 Daytona Commons, LLC
 DCT Presidents Drive LLC
 DDR Carolina Pavilion LP
 Dennis R. Phillips Revocable Trust
 Derby Improvements, LLC
 DES 2015, LLC and CJCM, LLC-Series
 CV505
 Dixie Manor, LLC
 Donna M. Rainwater & Larry J. Rainwater
 Donna Rainwater Reece, Larry J. Rainwater,
 R. Bryan Whitmire and Karla J. Whitmire
 Douglas C. Foyt and Trailers for Sale or
 Rent, Inc.
 Dyn Sycamore Investments, L.L.C.
 E & L Investments LLC
 E.W. Thompson, Inc.
 Eagle Water, LLC
 Eagle-North Hills Shopping Centre LP
 Eastlake Edison LLC and Eastlake Milford
 LLC
 Economy Square, Inc.
 Ellis Chai LLC
 Esue LLC
 Ethan Conrad Properties, Inc.
 Excel Realty Partners, L.P.
 Exchange Right Value-Add Portfolio 2
 Master Lessee, LLC
 F.M.K., LLC
 Fairview Heights Realty, LLC and Fairview
 Nassim LLC
 Fall River Shopping Center North, LLC
 Faye Gross
 Fiddler's Run, LLC
 Fivel Family, LLC
 Fox Jr. Development Inc.

Franklin Mills Associates Limited Partnership
 Franklin Towne Plaza LLC
 Frayer Enterprises, LLC
 Fredric Singer
 Front Street Kansas City, LLC
 FSC West Covina, LLC
 FSH Galleria Plaza, LLC
 G&I X Industrial IN LLC
 Gamble Brothers, LLC
 Gary Mehan, DBA G.M. Properties
 Gateway Retail Partner III, LLC
 Gateway South, LLC #1
 GBUZZ, LLC
 GCP Boom, LLC
 Giuffre IV, LLC
 GKI Industrial Dallas, LLC
 Glendale Galleria Center, LLC
 GLL BVK Properties, L.P.
 Gosula Holdings Ltd.
 Gravois Bluffs East 8-A, LLC
 Greater Orlando Aviation Authority
 Greenfield Plaza LLC
 Greenlight Development, LLC
 GRH Goodyear LLC, Gaston Holdings LLC, and MRH Venture Capital LLC
 Gridley Square Property, LLC
 GS Centennial LLC
 Gulson Retail LLC
 Halltown Farms, LLC
 Hankins Real Estate Partnership
 Hart & Hart Corp.
 Henry Fine Trust
 Hidden Hill Road Associates, LLC
 High Cotton Palisades, LLC, High Cotton Shoals, LLC and Pharo Palisades I, LLC
 Himaloy Taylor LLC
 HM Peachtree Corners I LLC
 Hogan Holdings 56, LLC
 HV Center LLC, HV Center TIC 1 LLC, and HV Center TIC 2 LLC
 IH 35 Loop 340 Investors, LTD.
 IH-10 Hayden, Ltd.
 Indian Trail Square, LLC
 Inland Commercial Real Estate Services LLC

Innovation Realty IN, LLC
 Integra CRE, LLC
 IRC Park Center Plaza, L.L.C.
 Ireland Corner, LLC
 Isador Schreiber & Associates, LLC
 J & F Gainesville Properties, LLC
 J&L Development Company, LLC
 Jackson Street Group, LLC
 Jeffnan U.S.A. Inc.
 JHG Properties, LLC
 JMK5 Winchester, LLC
 JMW Hebron, LLC
 Joe Amato East End Centre, LP
 JRF Texas Properties, LLC
 JSM Land Group, LLC
 Kelley Commercial Realty, LLC and Stephanie D. Kelley
 Keyser Oak Investors, LLC
 KGI Military LLC
 Kin Properties Inc.
 Kings Mountain Investments
 Kingsport Green AC Managing Company, LLC
 Kinsman Investors
 Kitty Wells, Inc.
 KMD, LLC
 KRG Houston Royal Oaks Village II, LLC
 KRG Plaza Green, LLC
 L.W. Miller Holding Company
 Laurie Industries, Inc., Kinpark Associates and Fundamentals Company
 Lawrence F. Kolb & Catherine M. Kolb, Trustees of The Lawrence F. Kolb and Catherine M. Kolb JLRT U/A/D April 12, 2018 and 2233 & 2235 MO Blvd, LLC
 LBD Properties, LLC
 LCRF, LLC
 LDC Silvertree, LLC
 Leland J3, LLC
 Leveraged Holdings, L.L.C.
 Lexington 2770, LLC
 Lichtefeld Development Trust
 Lidl US Operations, LLC
 Lincoln Associates
 LIT-ENVP Limited Partnership
 LoLo Enterprises, LLC

Lovell 2.5, LLC
 LU Candler Station Holdings, LLC
 Lynch Butler
 M3 Ventures, LLC
 Macon Center, LLC
 Malco T.I.C.
 Mall at Potomac Mills, LLC
 Marathon Management, LLC
 Marc NaperW LLC and NaperW, LLC
 MarketFair North, LLC
 McRae Mortgage & Investments, LLC
 Meditrina Properties, LLC
 Melvin C. McClung, Trustee of the Tommie
 Louise McClung Family Trust
 Menard, Inc.
 Merchant 33 LLC
 Merchant's Investors, LLC
 Meredith, Inc.
 Midwest Commercial Funding, LLC
 Missouri Boulevard Investment Company,
 LLC
 Mobile Highway 4500, LLC
 Mojack Holdings, LLC
 Mongia Capital Michigan, LLC
 Moon Village, LLC
 Morningside Plaza, L.P.
 MR Stealth LLC
 Muenchens Unlimited, LLC
 NDF III MJ Crossing, LLC
 New Bern Development LLC
 New Plaza Management, LLC
 Newport Crossing Investors, LLC
 Niagara Falls 778, LLC
 North County Columbia Realty, LLC
 Northern McFadden Limited Partnership
 Northside Village Conyers, LLC
 Northtowne Center Investors, LLC
 Oak Forest Group, LTD
 Okee Realty Associates, LLC
 Old Orchard, LLC
 One Home Realty, Inc.
 One Land Company, LLC
 One Oak Investments, LLC
 Osborne Properties Limited Partnership
 Oxford Street Huntsville
 P & S Axelrod, L.L.C.

P&H Investments, LLC
 Pacifica Muskegon, LLC
 Parker-Anderson, LLC
 Parkway Mall, LLC
 PCRIF Spring Park Holdings, LLC
 Pensacola Corners LLC
 PFIILP - Parr Boulevard, LLC
 Pilchers Summit Limited Partnership
 Pinellas Park Square, LLC
 Piqua Investment Partners, LLC
 PK II El Camino North L.P.
 Plaza North Shopping Center, LLC
 Polk County Partners, LLC
 Port St. Lucie Plaza I, II, III, LLC
 Prattville Partners, Limited Partnership
 Prologis Targeted U.S. Logistics Fund, L.P.
 Pullman Square Associates
 Rainbow Investment Co.
 Randall M. Schulz
 Ravi Randal Investment Group, LLC
 RE Pecan, LLC
 Realty Income Corporation
 Regions Bank as Trustee of the Thomas H.
 Willings Jr. Family Trust
 Repwest Insurance Company
 Richard Briggs and John Nathan Briggs, as
 Trustees of the Stephanie R. Briggs
 Irrevocable Trust dated October 15, 2009;
 and Stephanie R. Briggs and John Nathan
 Briggs, as Trustees of the Richard M. Briggs
 Irrevocable Trust dated October 15, 2009
 Ridgewater Commerce LLC
 Rini Realty Company
 River Oaks Properties, Ltd.
 Riverdale Center North, LLC
 Riverplace Shopping Center, LLC
 Rock N Roll Development, LLC
 Rockhill Center, LLC
 Rodi Road 501, LLC
 Rogers Commercial Properties, LLC
 Rose & Rose, LLC
 RPI Ridgmar Town Square, Ltd.
 RRG LLC
 Sabatine BK Development, LLC
 Saia Family Limited Partnership
 Sarabara Corp.

Sav 15000 Abercorn, LLC
 Sears Authorized Hometown Stores, LLC
 SEK 7753, LLC
 Shrewsbury Village Limited Partnership
 Sissel Juliano
 SJN Realty Holdings, LLC
 Slidell Athletic Club Property, L.L.C.
 Somera Road - Athens Georgia II, LLC
 South Tulsa Storage, LLC
 Southern Hills Center, Ltd.
 Southgate Properties, LLC
 Southtown Plaza Realty LLC and
 Southtown Nassim LLC
 Southview Dothan Investors, LLC
 Space For Lease of Tennessee
 State Road 4201, LLC
 Stature High Ridge, LLC
 Sterling Equities II, LLC
 Stewart & Hamilton Properties, LLC
 Stone Mountain Square Shopping
 Center, LLC
 SVR Investments, LLC
 SW 17th Street 1010, LLC
 Sylvan Park Apartments, LLC
 T.B.R. Property Group, LLC
 T18 Investments, LLC
 Tanglewood Venture, LLC
 TB Garrett Creek, LLC
 TBF Group Battle Creek, LLC
 TCP Enterprise Parkway, LLC
 Tejas Center, LTD.
 Tenalok, LLC
 Texas Main Street, LLC
 The Collins Investment Trust
 TKC CCXXXIX, LLC
 TKG Colerain Towne Center, LLC
 TKG Cranston Development, L.L.C.
 TKG Fairhaven Commons, LLC
 TLP 4782 Muhlhauser LLC
 Tops Holding, LLC
 Town Real Estate Enterprises, LLC
 Tucson Speedway Square, LLC
 Tumon Bay Resort & Spa, LLC
 Turfway Baseline, LLC
 Two by Two Properties, LLC
 Tyner Heirs Separate Property, LLC

University Realty Associates, LLC
 US Investments
 Victory River Square, LLC
 Vishal Kalmia Plaza, LLC
 W.H. Warehouse, L.L.C.
 Wal-Austin, LLC
 Warner Robins Perlmix, LLC
 Watson Village Retail, LLC
 Waverly Plaza Shopping Center, Inc.
 West County Investors, LLC
 Weston SCIP 2 LLC
 Westphal Leasing, LLC
 Westside Village Shopping Center of Rome,
 Inc.
 WFD Investments, L.L.C.
 White Lane, LLC
 Whitehall Crossing D, LLC
 William Shane Courtney
 Woodcrest Akers, LLC
 Woodforest Mini-City Partners, LP and
 JLCM Partners, LP, TIC
 Wylds 1708, LLC
 YEK #9, LLC
 York Realty Investment, LLC

**Significant Counterparties to Material
 Agreements**

Capturis
 Engie Resources LLC

Significant Litigation Matters

Charles Knight
 Health Advocate
 Gale et al [Class Action]
 Joseph F Gazzo III
 Matthew Giffuni
 Quadre Investment Advisors LLC
 Buddy's Mac Holdings, LLC

Professionals

AlixPartners LLP
 Davis Polk & Wardwell LLP
 Deloitte & Touche LLP
 Ducera Partners LLC
 Ernst & Young
 Evercore LP

Foley & Lardner LLP
Gordon Rees Scully Mansukhani, LLP
Gordon Brothers Asset Advisors, LLC
Grant Thornton LLP
Guggenheim Securities, LLC
Hilco Merchant Resources, LLC
Hilco Real Estate, LLC
Holland & Knight, LLP
Kroll Restructuring Administration LLC
Landis Rath & Cobb LLP
Latham & Watkins LLP
Lazard Group LLC
M3 Advisory Partners, LP
Morris, Nichols, Arsht & Tunnell LLP
Paul Hastings LLP
Paul, Weiss, Rifkind, Wharton & Garrison
LLP
Petrillo Klein & Boxer LLP
Porter Wright Morris & Arthur LLP
Ryan, LLC
Sheppard Mullin Richter & Hampton LLP
Troutman Pepper Hamilton Sanders LLP
White & Case LLP
Willkie Farr & Gallagher LLP
Young Conaway Stargatt & Taylor, LLP

Diane Giordano
Dion Wynn
Edith A. Serrano
Elizabeth Thomas
Fang Bu
Hannah M. McCollum
Holly Dice
James R. O'Malley
Jane Leamy
Jonathan Lipshie
Jonathan Nyaku
Joseph Cudia
Joseph McMahon
Lauren Attix
Linda Casey
Linda Richenderfer
Malcolm M. Bates
Michael Girello
Nyanquoi Jones
Richard Schepacarter
Rosa Sierra-Fox
Shakima L. Dortch
Timothy J. Fox, Jr

Other Parties

BCDC Portfolio Owners LLC
BCHQ Owner LLC
National Retail Properties, LP

DE - Judges

Chan, Ashely M.
Dorsey, John T.
Goldblatt, Craig T.
Horan, Thomas M.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

DE – Office of the United States Trustee

Andrew R. Vara
Benjamin Hackman
Christine Green

Schedule 2

AP Services, LLC's Disinterestedness

- In connection with the proposed employment and retention of AP Services, LLC ("APS") by the Debtors in these Chapter 11 Cases, AlixPartners¹ undertook a complex process, the details of which are set forth below, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates.

AlixPartners Holdings, LLP, AlixPartners' parent company ("Holdings"), directly or indirectly owns Holdings' U.S. and non-U.S. subsidiaries (collectively, the "Holdings Enterprise"). The equity capital of Holdings is owned by the following investors:

- (i) Lakeview Capital Holdings, Inc., the Jay Alix Living Trust and other trusts established by Jay Alix (collectively the "Lakeview Parties");
- (ii) Caisse de dépôt et placement du Québec ("CDPQ");
- (iii) Investcorp Holdings B.S.C. ("IVC");
- (iv) Public Sector Pension Investment Board ("PSP"); and
- (v) Current Partners and Managing Directors, and certain former Partners and Managing Directors of AP (as defined below), and their individual and family trusts, as well as certain other individuals, including current members of the Boards (as hereinafter defined) and employees of the Lakeview Parties, and their individual and family trusts.

(Collectively, (i) – (v) above are hereinafter referred to as the "Investors", and the subset (ii) – (iv) above are hereinafter referred to as the "Institutional Investors").

Holdings and AlixPartners, each have a board of directors (together, the "Boards"). No individual or entity controls either of the Boards. Designees of each of the Investors (i) – (iv) above serve as members of the Boards. The Holdings Enterprise does not invest in distressed assets of any class, nor does it have any investment affiliates.

CDPQ is one of Canada's largest institutional investment managers. It manages investments on behalf of most of Quebec Canada's public and parapublic pension and insurance funds. CDPQ invests globally in numerous industries.

IVC is a leading global provider and manager of alternative investment products.

PSP is one of Canada's largest pension investment managers. It invests funds for the pension plans of the Public Service, the Canadian Armed Forces, the Royal Canadian Mounted Police and the Reserve Force. PSP manages a diversified global portfolio in numerous industries throughout the world.

¹ AlixPartners performs all administrative functions for APS.

The Lakeview Parties and related entities are entities owned or controlled by Jay Alix that, among other things, make investments on behalf of Mr. Alix and his family.

In addition to their investments in Holdings, the Institutional Investors have substantial investments unrelated to AlixPartners.

The Boards are not involved in the delivery of client services and their members do not have access to client files, except for a minority of members of the Boards that are AlixPartners employees. As a precautionary matter, AlixPartners maintains information barriers and guidelines designed to prevent certain confidential client information, including the names of clients likely to be involved in a not-yet-filed case under the Bankruptcy Code, from being shared with the Investors or their designees on the Boards.

To that end, no material nonpublic information about the Debtors (including, before the filing of these Chapter 11 Cases, the fact that AlixPartners was about to undertake an assignment involving the Debtors) has been or will be furnished by AlixPartners to the Investors or their Board designees, and AlixPartners will continue to abide by its confidentiality obligations to the Debtors. Each Investor is independent of each other Investor and is governed by its own board of directors or similar body and managed by its own management team. AlixPartners operates independently and does not share employees, officers or other management with any of the Investors. AlixPartners and each of the Investors have separate offices in separate buildings, use separate internet email addresses, and do not otherwise share IT systems.

AlixPartners formed and currently holds a majority and controlling ownership interest in GSS UK Holdings Limited (“GSS”). GSS and its subsidiaries developed a regulatory technology platform to provide global, centralized sanctions screening services to financial institutions. Various Investors, including certain AlixPartners Partners and Managing Directors and Board members, hold minority ownership interests in GSS. AlixPartners currently has a majority of the seats on the board of directors of GSS. GSS does not share office space or IT systems with AlixPartners but does share certain employees and services such as finance systems. The names of GSS’s investors and customers (but not its vendors and employees) are loaded into the database where AlixPartners’ connections are stored and are disclosed as part of the disclosure process described herein.

AlixPartners has one database where connections are stored for all entities in the Holdings Enterprise. The process for the preparation of disclosures is as follows: upon receipt of a potential parties in interest list from the Debtors and/or their representatives (the “Parties in Interest List”), all such parties are input to the database by team members familiar with the database. A report of the “hits” is generated, and the team members review those “hits” for connections. Where there is a connection, a disclosure is drafted. After the team completes draft disclosures, the disclosures are reviewed by an in-house bankruptcy attorney. The attorney coordinates with the team to finalize the disclosures, which are then reviewed by the engagement’s Partner and Managing Director. These initial disclosures

(the “Initial Disclosures”) are thereafter filed with the Bankruptcy Court as part of the retention pleadings.

Promptly thereafter, a bankruptcy paralegal in the firm uses the Initial Disclosures and the Parties in Interest List to draft a firmwide email for each bankruptcy filing, including the Debtors’ cases. This email is sent to every firm employee as well as the members of the Boards and the Lakeview Parties. The firmwide email requests each recipient to review the attached file that includes the parties in interest and corresponding disclosures, and asks that every recipient: (a) contact the legal department in the event that they have a connection or relationship with an interested party that is not included in our disclosures; (b) if they have a connection or relationship with an interested party that is included in our disclosures, confirm that it is accurately described; and (c) contact the legal department if they own securities of the Debtors. Members of the legal team review all email responses and draft any supplemental disclosures appropriate to reflect information received in response to the firmwide email. After the review process described in the immediately preceding paragraph, supplemental disclosures are thereafter filed with the Bankruptcy Court.

After the Initial Disclosures are filed with the Bankruptcy Court, AlixPartners also provides the names of the Debtors, their owners/investors, lenders and, on a case-by-case basis, other named entities (collectively, the “Investor Search Parties”), to the Institutional Investors, and requests that each Institutional Investor run a check of the Investor Search Parties across all investment portfolios including, upon reasonable investigation, (i) private and public funds, (ii) loan positions, and (iii) known positions across CLO holdings (all of the foregoing subject to the exceptions listed below, the “Investor Connections Check”). The exceptions to the Investor Connections Check are (i) investments over which the Institutional Investors do not possess actual investment authority and discretion (“Direct Control”), (ii) index replication position, (iii) investments owned in separate accounts managed by independent parties not affiliated with the Institutional Investors, and (iv) pooled investment vehicles in which the Institutional Investors do not exercise actual control or in which the Institutional Investors do not have visibility sufficient to ascertain such vehicle’s investments. Members of the legal team review all responses received from the Institutional Investors and draft disclosures appropriate to reflect information received from the Institutional Investors that, following review, are filed with the Bankruptcy Court.

Upon receipt of the responses from the Institutional Investors to the Investor Connections Check, AlixPartners will file any supplemental disclosures which may be required.

To the extent AlixPartners learns of connections that are not included herein, AlixPartners will promptly file a supplemental disclosure.

Further, AlixPartners may have had, currently have or may in the future have business relationships with, among other entities, portfolio companies of the Institutional Investors and portfolio companies of private equity funds in which they are limited partners, in matters unrelated to the Debtors or their affiliates in these Chapter 11 Cases. Based on, among other things, the business separation between each of the Investors and

AlixPartners, the contractual client confidentiality obligations of AlixPartners and the information barriers referred to above, AlixPartners believes that it does not hold or represent an interest adverse to the estate with respect to any such engagement.

Other than as specifically noted herein, AlixPartners has not undertaken to determine the existence, nature, and/or full scope of any business relationships or connections that the Investors may have with the Investor Search Parties, the Debtors and their affiliates, and other parties in interest in these Chapter 11 Cases.

Specifically, AlixPartners obtained from the Debtors and/or their representatives the Parties in Interest List, which is attached hereto as Schedule 1 and conducted a search for connections in accordance with the procedures set forth above.

AlixPartners represents that, to the best of its knowledge, it knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested or hold or represent an interest adverse to the Debtors' estates, and furthermore wishes to disclose the following with respect to the Holdings Enterprise (collectively, "AP," unless otherwise noted):

- AP interacts with U.S. Bankruptcy Court judges and representatives of the U.S. Trustee Program regularly in its capacity as a professional consulting firm that offers turnaround and restructuring services.
- AP has issued debt in the form of a USD-denominated senior secured term loan, and a Euro-denominated senior secured term loan (collectively, the "Term Loans"), as well as revolving credit facility (the "Revolving Credit Facility").

Bank of America, N.A. serves as the Administrative Agent for the Term Loans and the Revolving Credit Facility and as such manages all trading of the Term Loans and Revolving Credit Facility between investors. Many of the holders of the Term Loans are pools organized by banks, mutual fund management companies and other fund managers (collectively, "Fund Managers") who pool debt instruments issued by multiple / different borrowers and offer interests in the pools to investors. The identities of the investors in the pools cannot be ascertained by AP. The Term Loans are actively traded. Thus, the list of Fund Managers and other investors directly holding the Term Loans can become outdated quickly. On a monthly basis, AP reviews the list of investors in the Term Loans for the purpose of making relationship disclosures in chapter 11 cases. As of the last monthly report, no Fund Manager or other investor in the Term Loans held greater than 10% of the combined US-denominated and Euro-denominated Term Loans. In the event that any entity accumulates a 10% or greater interest in the combined US-denominated and Euro-denominated Term Loans, AP will disclose the name of such entity.

The participants in the Revolving Credit Facility are Bank of America, N.A., Credit Suisse, Deutsche Bank AG Host Bank, Goldman Sachs Lending Partners LLC, HSBC Bank USA, NA, and JPMorgan Chase Bank N.A.

- The Internal Revenue Service (“IRS”) is a former AP client in matters unrelated to the Debtors. The IRS is a lienholder and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- The United States Department of Justice (“DOJ”), including the United States Attorney General’s Office, is a current and former client of AP in matters unrelated to the Debtors. The DOJ is a litigation party, adverse litigation party, lessor and professional to current and former AP clients in matters unrelated to the Debtors.
- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - Holland and Knight, LLP, a professional in these Chapter 11 Cases, is a current or former legal services provider to an AP investor or one of its affiliates.
 - JPMorgan Chase Bank, N.A., an administrative and collateral agent to the Debtors, and affiliated entities, are vendors to an AP investor or one of its affiliates.
 - Kroll Restructuring Administration LLC, and affiliated entities (“Kroll”), are professionals to the Debtors. AP’s current CEO was formerly the CEO of Kroll.
 - Lazard Group LLC is a professional in these Chapter 11 Cases. An AP investor or one of its affiliates has an investment in Lazard Group LLC.
 - Surest/UnitedHealthcare Inc. is an unsecured creditor to the Debtors. A member of AP’s board of directors is a member of the board of directors of UnitedHealth Group, Inc. Additionally, another member of AP’s board of directors is an officer of Optum (a UnitedHealth Group company) and a former employee of UnitedHealthcare.
 - Willkie Farr and Gallagher LLP, a professional to the Debtors, is a current or former legal services provider to an AP investor or one of its affiliates.
- A significant number of parties in interest that are categorized as landlords and lessors to the Debtors are and/or were also lessors to current and former AP clients in matters unrelated to Debtors. To the extent AP has additional connections to parties in this category, they are disclosed herein.
- Alter Domus (US) LLC (“Alter Domus”), an administrative and collateral agent to the Debtors, is a lender and lienholder to current and former AP clients in matters unrelated to the Debtors. Alter Domus is a former AP client in matters unrelated to the Debtors.
- American Freight FFO, LLC, American Freight Franchising, LLC, American Freight Franchisor, LLC, American Freight Group, LLC, American Freight Holdings, LLC, American Freight Management Company, LLC, American Freight Outlet Stores, LLC and American Freight, LLC (“American Freight”), debtor entities and related subsidiaries in

these Chapter 11 Cases, are subsidiaries to a former AP client in matters unrelated to these Chapter 11 Cases. American Freight is a former AP client in matters unrelated to these Chapter 11 Cases.

- Ares Holdings, L.L.C., a landlord and lessor to the Debtors, and affiliated entities (“Ares”), are lenders, related parties, parent companies, bondholders, adverse litigation parties, and shareholders to current and former AP clients in matters unrelated to the Debtors. Ares is a current and former AP client in matters unrelated to the Debtors.
- Ashley Furniture Industries Inc., a significant supplier and vendor to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.
- Assurant Inc., an unsecured creditor to the Debtors, is a lender to current and former AP clients in matters unrelated to the Debtors.
- B. Riley Private Shares 2023-2 QP, LLC, Freedom Receivables II, LLC, and B. Riley Securities, Inc., debtor entities and related subsidiaries and equity holders to the Debtors, and affiliated entities, are lenders, shareholders and professionals to current and former AP clients in matters unrelated to the Debtors.
- Capstone Nutrition, a significant supplier and vendor to the Debtors, is an affiliate to a former AP client in matters unrelated to the Debtors. Capstone Nutrition is a former AP client in matters unrelated to the Debtors.
- Chicago Title and Trust Company, as Trustee Under Trust Agreement Dated 10/10/1984 and Known as Trust No. 1086065, a landlord and lessor to the Debtors, and affiliated entities, is a former employer of a current AP employee.
- Davis Polk and Wardwell LLP (“Davis Polk”), a formerly involved professional in these Chapter 11 Cases, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Davis Polk is a current and former AP client in matters unrelated to the Debtors.
- Deloitte and Touche LLP, a professional to the Debtors, is a professional, related party and counsel to current and former AP clients in matters unrelated to the Debtors. Deloitte is a current and former AP client in matters unrelated to the Debtors. Deloitte is a former employer of current AP employees. Deloitte is an accounting advisor to AP.
- Ducera Partners LLC, a professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Elanco US Inc., an unsecured creditor to the Debtors, is a current AP client in matters unrelated to the Debtors.
- EMA Electrolux/Frigidaire, an unsecured creditor to the Debtors, is a director-affiliated company, adverse litigation party and litigation party to former AP clients in matters unrelated to the Debtors.

- Enterprise FM Trust, a significant supplier and vendor to the Debtors, and affiliated entities, are lessors and lienholders to former AP clients in matters unrelated to the Debtors.
- Ernst and Young (“E&Y”), a professional to the Debtors, is a professional, director-affiliated company, and non-adverse litigation party to current and former AP clients in matters unrelated to the Debtors. E&Y is a current and former AP client in matters unrelated to the Debtors. E&Y is a former employer of current AP employees. E&Y is a tax advisor to AP.
- Evercore LP, a professional in these Chapter 11 Cases, and affiliated entities (“Evercore”), are professionals to current and former AP clients in matters unrelated to the Debtors. Evercore is a current AP client in matters unrelated to the Debtors.
- Foley and Lardner LLP, a professional in these Chapter 11 Cases, is a professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Foley and Lardner LLP is a current and former AP client in matters unrelated to the Debtors. Foley and Lardner LLP is a former employer of a current AP employee.
- Franchise Group, Inc., and affiliated entities (the “Franchise Group”) are parent companies to a former AP client in matters unrelated to these Chapter 11 Cases. Franchise Group is a former AP client in matters unrelated to these Chapter 11 Cases.
- GE Appliances and GE General Electric-Haier US Appliance, unsecured creditors to the Debtors, and affiliated entities (“GE”), are non-adverse litigation parties, lenders, lessors, litigation parties, adverse litigation parties, litigation parties, lienholders, parent companies, related parties, and joint venture entities to current and former AP clients in matters unrelated to the Debtors. GE was a member of the official committee of unsecured creditors that retained AP in Talen Energy Supply, LLC and Western Global Airlines, Inc., former bankruptcy matters unrelated to the Debtors. GE is a current and former AP client in matters unrelated to the Debtors. GE is a former employer to current AP employees. GE and AP are parties to an account receivable factoring arrangement whereby AP’s invoices to GE are sold to a third party, in a way that improves payment terms to AP in exchange for an invoice discount.
- Google, an unsecured creditor to the Debtors, and affiliated entities (“Google”), are lessors and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Google is a former AP client in matters unrelated to the Debtors. Google is a former employer of current AP employees.
- Gordon Brothers Asset Advisors, LLC, a professional to the Debtors, and affiliated entities (“Gordon Brothers”), are lenders, professionals, and shareholders to current and former AP clients in matters unrelated to the Debtors. Gordon Brothers is a former AP client in matters unrelated to the Debtors. Gordon Brothers is a vendor to AP.
- Gordon Rees Scully Mansukhani, LLP (“Gordon Rees”), a professional in these Chapter 11 Cases, is a professional, opposing counsel, and counsel to current and former AP clients

in matters unrelated to the Debtors. Gordon Rees is a former AP client in matters unrelated to the Debtors. Gordon Rees is a legal services provider to AP.

- Grant Thornton LLP, a professional in these Chapter 11 Cases, and affiliated entities (“Grant Thornton”), are adverse litigation parties, related parties, counsel and professionals to current and former AP clients in matters unrelated to the Debtors. Grant Thornton is a current and former AP client in matters unrelated to the Debtors. Grant Thornton is a former employer of current AP employees.
- GRH Goodyear LLC, a landlord and lessor to the Debtors, and affiliated entities, are non-adverse litigation parties, adverse litigation parties, and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Guggenheim Securities, LLC, a professional in these Chapter 11 Cases, and affiliated entities (“Guggenheim”), are bondholders, lenders, investors, lienholders, parent companies, professionals, and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Guggenheim is a current and former AP client in matters unrelated to the Debtors. Guggenheim is a vendor to AP.
- Hartz Mountain – VMX, an unsecured creditor to the Debtors, and affiliated entities, are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Health Advocate, a party involved in a significant litigation matter with the Debtors, is a vendor to AP.
- Hilco Merchant Resources, LLC and Hilco Real Estate, LLC, professionals to the Debtors, and affiliated entities (“Hilco”), are affiliates, lenders, parent companies, and professionals to current and former AP clients in matters unrelated to the Debtors. Hilco is a current and former AP client in matters unrelated to the Debtors. Hilco is a former employer of a current AP employee.
- Holland and Knight, LLP, a professional in these Chapter 11 Cases, is a professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Holland and Knight LLP is a former AP client in matters unrelated to the Debtors.
- JPMorgan Chase Bank, N.A., an administrative and collateral agent to the Debtors, and affiliated entities (“JPMorgan”), are bondholders, litigation parties, non-adverse litigation parties, adverse litigation parties, lenders, lienholders, investors, investment bankers, shareholders, affiliates, lessors, professionals, and parent companies to current and former AP clients in matters unrelated to the Debtors. JPMorgan is a current and former AP client in matters unrelated to the Debtors. JPMorgan is a former employer of current AP employees. JPMorgan is a vendor to AP.
- Kroll, professionals to the Debtors, are professionals, counsel, and affiliates to current and former AP clients in matters unrelated to the Debtors. Kroll is a former AP client in matters unrelated to the Debtors. Kroll is a former employer of current AP employees. Kroll is a

valuation services provider and accounting/tax advisor to AP. AP's current CEO was formerly the CEO of Kroll.

- Landis Rath & Cobb LLP, a professional in these Chapter 11 Cases, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors.
- Latham and Watkins LLP, a professional in these Chapter 11 Cases, is a litigation party, professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Latham and Watkins LLP is a current and former AP client in matters unrelated to the Debtors.
- Lazard Group LLC ("Lazard"), a professional in these Chapter 11 Cases, is a lender, adverse litigation party, professional, and shareholder to current and former AP clients in matters unrelated to the Debtors. Lazard is a current and former AP client in matters unrelated to the Debtors. Lazard is a former employer to a current AP employee. Lazard is a vendor to AP.
- Lidl US Operations, LLC, a landlord and lessor to the Debtors, is a current and former AP client in matters unrelated to the Debtors.
- Lowes Companies Inc. ("Lowes"), an unsecured creditor to the Debtors, is a related party, litigation party, and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Lowes is a current and former AP client in matters unrelated to the Debtors. Lowes is a former employer of a current AP employee.
- M3 Advisory Partners, LP, a professional in these Chapter 11 Cases, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Mall at Potomac Mills, LLC, a landlord and lessor to the Debtors, is a litigation party to a former AP client in matters unrelated to the Debtors.
- Menards, Inc., a landlord and lessor to the Debtors, and affiliated entities ("Menards"), are shareholders, lienholders, and lenders to current and former AP clients in matters unrelated to the Debtors. Menards is a former employer of a current AP employee.
- Meredith, Inc., a landlord and lessor to the Debtors, and affiliated entities, are former AP clients in matters unrelated to the Debtors.
- Meta Platforms, Inc., a significant supplier and vendor to the Debtors, and affiliated entities ("Meta"), are litigation parties to a current AP client in matters unrelated to the Debtors. Meta is former AP client in matters unrelated to the Debtors. Meta is a former employer of current AP employees.
- Morris, Nichols, Arsht and Tunnell LLP ("Morris Nichols"), a professional in these Chapter 11 Cases, is a professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Morris Nichols is a current and former AP client in matters unrelated to the Debtors.

- Nestle Purina Petcare Company, an unsecured creditor to the Debtors, and affiliated entities (“Nestle”), are parent companies, adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. Nestle is a current and former AP client in matters unrelated to the Debtors. Nestle is a former employer of a current AP employee. Nestle is a vendor to AP.
- ODP Business Solutions, LLC (Office Depot), a significant supplier and vendor to the Debtors, and affiliated entities (“Office Depot”), are affiliates to a former AP client in matters unrelated to the Debtors. Office Depot is a former AP client in matters unrelated to the Debtors. Office Depot is a vendor to AP.
- Old Orchard, LLC, a landlord and lessor to the Debtors, and affiliated entities, are litigation parties to a current AP client in matters unrelated to the Debtors.
- Paul Hastings LLP, a professional in these Chapter 11 Cases, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Paul Hastings LLP is a current and former AP client in matters unrelated to the Debtors.
- Paul, Weiss, Rifkind, Wharton and Garrison LLP (“Paul Weiss”), a professional in these Chapter 11 Cases, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Paul Weiss is a current and former AP client in matters unrelated to the Debtors. Paul Weiss is a former employer of a current AP employee.
- Phillips Feed and Pet Supply, an unsecured creditor to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Porter Wright Morris and Arthur LLP, a professional in these Chapter 11 Cases, is a professional, litigation party, and adverse litigation party to former AP clients in matters unrelated to the Debtors.
- Premier Nutrition Company, LLC, an unsecured creditor to the Debtors, is a current and former AP client in matters unrelated to the Debtors.
- Prologis Targeted U.S. Logistics Fund, L.P., a landlord and lessor to the Debtors, and affiliated entities, is a former AP client in matters unrelated to the Debtors.
- Realty Income Corporation, a landlord and lessor to the Debtors, is a director-affiliated company to a former AP client in matters unrelated to the Debtors. Realty Income Corporation was a member of the official committee of unsecured creditors that retained AP in Rite Aid Corporation, a former bankruptcy matter unrelated to the Debtors.
- Ryan, LLC, a professional in these Chapter 11 Cases, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Seaboard International Forest Products LLC, a significant supplier and vendor to the Debtors, and affiliated entities, are former AP clients in matters unrelated to the Debtors.

- Sealy Mattress Company and Sealy Mattress Manufacturing Company, significant suppliers and vendors and unsecured creditors to the Debtors, and affiliated entities (“Sealy”), are related parties and lessors to current and former AP clients in matters unrelated to the Debtors. Sealy was a member of the official committee of unsecured creditors that retained AP in Art Van Furniture, LLC, a former bankruptcy matter unrelated to the Debtors.
- Sears Authorized Hometown Stores, LLC, a landlord and lessor to the Debtors, and affiliated entities, are lenders, joint venture entities, non-adverse litigation parties, adverse litigation parties, and litigation parties to former AP clients unrelated to these Chapter 11 Cases. Sears is a current and former AP client in matters unrelated to the Debtors.
- Skadden, Arps, Slate, Meagher and Flom LLP (“Skadden Arps”), a professional in these Chapter 11 Cases, is a professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Skadden Arps is a current and former AP client in matters unrelated to the Debtors. Skadden Arps is a legal services provider to AP.
- Spectrum Brands Pet LLC, an unsecured creditor to the Debtors, and affiliated entities, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- UnitedHealth Group, Inc., an unsecured creditor to the Debtors, is an associated company, litigation party, adverse litigation party, non-adverse litigation party, lender, and lienholder to current and former AP clients in matters unrelated to the Debtors. UnitedHealth Group, Inc. is a former AP client in matters unrelated to the Debtors.
- Troutman Pepper Hamilton Sanders LLP (“Troutman Pepper”), a professional to the Debtors, is a professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Troutman Pepper is a current and former AP client in matters unrelated to the Debtors.
- Uber Freight US LLC, a significant supplier and vendor to the Debtors, and affiliated entities, is a former AP client in matters unrelated to the Debtors.
- UPS (Ocean Freight), an unsecured creditor to the Debtors, and affiliated entities (“UPS”), is a lienholder to a former AP client in matters unrelated to the Debtors. UPS is a former AP client in matters unrelated to the Debtors. UPS was a member of the official committee of unsecured creditors that retained AP in Bluestem Brands, Inc., a former bankruptcy matter unrelated to the Debtors. UPS is a vendor to AP.
- Vitamin Shoppe Florida, LLC, Vitamin Shoppe Franchising, LLC, Vitamin Shoppe Global, LLC, Vitamin Shoppe Industries LLC, Vitamin Shoppe Mariner, LLC, and Vitamin Shoppe Procurement Services, LLC, debtor entities and related subsidiaries to the Debtors, and affiliated entities, are former AP clients in matters unrelated to these Chapter 11 Cases.

- WEX Bank, a significant supplier and vendor to the Debtors, and affiliated entities (“WEX”), is an adverse litigation party to a former AP client in matters unrelated to the Debtors. WEX is an employee benefits provider to AP.
- Whirlpool, an unsecured creditor to the Debtors, and affiliated entities (“Whirlpool”), is a litigation party and adverse litigation party to former AP clients in matters unrelated to the Debtors. Whirlpool is a former AP client in matters unrelated to the Debtors. Whirlpool is a former employer of a current AP employee.
- White & Case LLP (“White & Case”), a professional in these Chapter 11 Cases, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. White & Case is a current and former AP client in matters unrelated to the Debtors. White & Case is a former employer of a current AP employee.
- Willkie Farr and Gallagher LLP (“Willkie Farr”), a professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Willkie Farr is a current and former AP client in matters unrelated to the Debtors. Willkie Farr is a legal services provider to AP.
- Young Conaway Stargatt and Taylor, LLP (“Young Conaway”), a professional to the Debtors, is a professional, opposing counsel, and counsel to current and former AP clients in matters unrelated to the Debtors. Young Conaway is a former AP client in matters unrelated to the Debtors.